

# **Exhibit 45, Part 5**

**Ganesha Industries Pension Plan**  
40 West 57<sup>th</sup> Street – 20<sup>th</sup> floor  
New York, NY 10019

**Power of Attorney**

THIS POWER OF ATTORNEY, made this 21<sup>st</sup> day of March 2013 by Ganesha Industries Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
2. The Pension Plan shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Pension Plan agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Pension Plan declares that any person dealing with GTB shall not be concerned to see or enquire as to the proprietary or expediency of any act, deed, matter or thing which GTB may do or perform in the Pension Plan's name by virtue of this deed.
5. This deed shall be revocable on the unilateral act of the Pension Plan, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

(contd)

SKAT Fredensborg

Bilag nr. 219-A-041

IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

**Execution of a deed by a pension plan incorporated outside Great Britain**

*Executed as a deed by -*

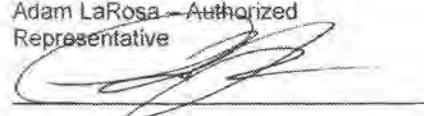
*Name of pension plan:*

Ganesha Industries Pension Plan

*Acting by name(s) of:*

Adam LaRosa - Authorized  
Representative

*Duly authorised  
signatory(ies):*



SKAT Fredensborg

Bilag nr. 219-A-042



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

CERTIFICATION  
PROGRAM

Date: March 18, 2013



000465

Taxpayer: RJM CAPITAL PENSION PLAN  
TIN: 46-1910855  
Tax Year: 2013

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

Nancy J. Aiello  
Field Director, Account Management

SKAT Fredensborg

Bilag nr. 219-A-043



SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

Our Ref: BDK000068  
Tax Ref: 46-1910855

30 April 2013

Dear Sir or Madam,

**RE: A/C RJM Capital Pension Plan RJM01**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

*NatWest Bank  
High Street Branch Croydon Surrey  
BIC NWBKGB2L  
IBAN GB88 NWBK 6073 0134 0151 59*

Please quote reference **BDK000068**.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

  
Yours faithfully,  
Marie Nimmo  
Operations Manager

GOAL TAXBACK LIMITED

7th Floor, 58 Park Lane, Croydon, Surrey CR9 1HG  
T: 01689 780 7101 F: 044 01203 601 2764  
<http://www.goalgroup.com>

Registered in England & Wales  
Registered Office: 7th Floor, 58 Park Lane, Croydon, CR9 1HG  
Registered for VAT under number

**SKAT Fredensborg**

Bilag nr. 219-A-044



## Claim to Relief from Danish Dividend Tax

In my capacity as beneficial owner

On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 572400.00

## Beneficial Owner

Full name  
RJM Capital Pension Plan

Full address  
1010 Fifth Avenue - Suite 1D, New York  
NY 10028  
USA

E-mail  
clientservices@goalgroup.com

Signature  
Beneficial owner/applicant




*If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed*

As documentation is enclosed dividend advice(s), number:

1

*(This documentation is obligatory)*

## Financial Institution

The amount is requested to be paid to:

Name and address  
Goal TaxBack Ltd  
NatWest Bank  
High Street Branch Croydon

34015159

Reg. no

Account no

SWIFT

NWBKGB2L

IBAN GB88NWBK60730134015159

BLZ

IBAN

On reclaim please quote: 000 DK 68

## Certification of the competent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and

U.S.A.

Date

Official stamp and signature

2010/07/28 (en U 200)

When signed to be forwarded to:

**Skattecenter Høje-Taastrup**  
Postboks 60  
DK-2630 Taastrup

06.003 ENG

**SKAT Fredensborg**

Bilag nr. 219-A-045



Solo Capital

4 Throgmorton Avenue  
London EC2N 2DL

## DIVIDEND CREDIT ADVICE

Issue Date: 27 March 2013, Issue No: 0177

RJM Capital Pension Plan  
1010 Fifth Avenue  
Apt 1D  
New York  
NY 10028  
United States of America

Date: 27 March 2013

Dear Sirs,

Please be advised that we have credited your account, RJM01, for the value date of 27 March 2013. This payment represents the dividend shown below:

Security Name:	H LUNDBECK A/S
SEDOL:	7085259
ISIN:	DK0010287234
Pay Date:	27 March 2013
No of Shares:	1,060,000
Gross Dividend:	DKK 2,120,000.00
Tax:	DKK 572,400.00
Net Dividend:	DKK 1,547,600.00

Name: Jas Bains  
Solo Capital Partners LLP

Solo Capital Partners LLP is authorised and regulated by the Financial Services Authority of the FSA Registration Number 505532, Company Number 0C367979, VAT Registration Number

SKAT Fredensborg

Bilag nr. 219-A-046

*RJM Capital Pension Plan  
1010 Fifth Avenue – Suite 1D  
New York, NY 10028*

*Power of Attorney*

THIS POWER OF ATTORNEY, made this 21<sup>st</sup> day of March 2013 by RJM Capital Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
2. The Pension Plan shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Pension Plan agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Pension Plan declares that any person dealing with GTB shall not be concerned to see or enquire as to the proprietary or expediency of any act, deed, matter or thing which GTB may do or perform in the Pension Plan's name by virtue of this deed.
5. This deed shall be revocable on the unilateral act of the Pension Plan, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

(contd)

SKAT Fredensborg

Bilag nr. 219-A-047

IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

**Execution of a deed by a pension plan incorporated outside Great Britain**

*Executed as a deed by -*

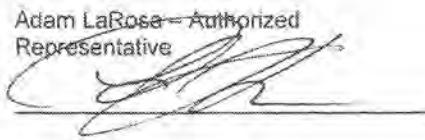
*Name of pension plan:*

RJM Capital Pension Plan

*Acting by name(s) of:*

Adam LaRosa = Authorized  
Representative

*Duly authorised  
signatory(ies):*



SKAT Fredensborg

Bilag nr. 219-A-048



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

CERTIFICATION  
PROGRAM

Date: March 18, 2013



000465

Taxpayer: RJM CAPITAL PENSION PLAN  
TIN: 46-1910855  
Tax Year: 2013

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

Nancy J. Aiello  
Field Director, Accounts Management

SKAT Fredensborg

Bilag nr. 219-A-049



SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

**Our Ref:** BDK000079  
**Tax Ref:** 46-1910855

21 August 2013

Dear Sir or Madam,

**RE: A/C RJM Capital Pension Plan RJM01**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

*NatWest Bank*  
*High Street Branch Croydon Surrey*  
*BIC NWBKGB2L*  
*IBAN GB88 NWBK 6073 0134 0151 59*

Please quote reference **BDK000079**.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'MN'.

Marie Nimmo  
Operations Manager

GOAL GLOBAL  
RECOVERIES LIMITED

7th Floor, 60 High Street, Croydon, Surrey, CR2 4EC  
+44 (0)20 7767 1111 | +44 (0)20 7631 0654  
email: [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com)

Registered in England & Wales  
Reg. No. 01257153 | VAT Reg. No. 505 1665 66  
Subject to UK VAT rules & points

**SKAT Fredensborg**

Bilag nr. 219-A-050

Printed/typed

20/08/2013

Hong Kong



## Claim to Relief from Danish Dividend Tax

In my capacity as beneficial owner

On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 1559250.00

Beneficial  
Owner

Full name  
RJM Capital Pension Plan

Full address

1010 Fifth Avenue - Suite 1D, New York  
NY 10028  
USA

E-mail

[clientservices@goalgroup.com](mailto:clientservices@goalgroup.com)

Signature  
Beneficial owner/applicant



*If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed*

As documentation is enclosed dividend advice(s), number: 1

*(This documentation is obligatory)*

Financial  
institution

The amount is requested to be paid to:

Name and address  
Goal TaxBack Ltd  
NatWest Bank  
High Street Branch Croydon

34015159

Reg. no.

Account no

SWIFT

NWBKGB2L

IBAN GB88NWBK60730134015159

BLZ IBAN

On reclaim please quote:000 DK 79

Certification  
of the compe-  
tent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and U.S.A.

Date

Official stamp and signature

2010.07.06. or U.20a/

When signed to be forwarded to:

Skattecenter Høje-Taastrup  
Postboks 60  
DK-2630 Taastrup

06.003 ENG

SKAT Fredensborg

Bilag nr. 219-A-051



Solo Capital

4 Throgmorton Avenue  
London EC2N 2DL

## DIVIDEND CREDIT ADVICE

Issue Date: 13th August 2013, Issue No: 562

RJM Capital Pension Plan  
1010 Fifth Avenue  
Apt 1D  
New York  
NY 10028  
United States of America

Date: 13th August 2013

Dear Sirs,

Please be advised that we have credited your account RJM01, for the value date of 13th August 2013. This payment represents the dividend as shown below:

Security Name:	TDC A/S
Sedol:	5698790
ISIN:	DK0060228559
Pay Date:	13th August 2013
No of Shares:	3,850,000
Gross Dividend:	DKK 5,775,000.00
Tax:	DKK 1,559,250.00
Net Dividend:	DKK 4,215,750.00

.....  
Name: Sanjay Shah  
Solo Capital Partners LLP

Solo Capital Partners LLP is authorised and regulated by the Financial Conduct Authority of the FCA Registration Number 565533, Company Number OC367979, VAT Registration Number

SKAT Fredensborg

Bilag nr. 219-A-052

*RJM Capital Pension Plan  
1010 Fifth Avenue – Suite 1D  
New York, NY 10028*

*Power of Attorney*

THIS POWER OF ATTORNEY, made this 21<sup>st</sup> day of March 2013 by RJM Capital Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
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6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

(contd)

SKAT Fredensborg

Bilag nr. 219-A-053

IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

**Execution of a deed by a pension plan incorporated outside Great Britain**

*Executed as a deed by -*

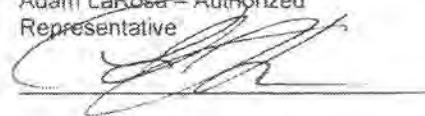
*Name of pension plan:*

RJM Capital Pension Plan

*Acting by name(s) of*

Adam LaRosa = Authorized  
Representative

*Duly authorised  
signatory(ies):*



SKAT Fredensborg

Bilag nr. 219-A-054